

# LEON COUNTY BOARD OF COMMISSIONERS

## FY 2003/2004 BUDGET PROCESS

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**December 2002** The Leon County Board of County Commissioners held its annual retreat on December 9, 2002.

**January** The Tentative Budget Calendar is brought before the Board for adoption at a regularly scheduled meeting. The Office of Management & Budget (OMB) makes a preliminary analysis of all revenue assumptions/estimates. Management Services distributes appropriate forms for departments anticipating needs impacting Human Resources, Management Information Systems, Fleet and Facilities Management.

**February** If necessary, OMB will prepare an agenda item for the Board to discuss any policy issues impacting the development of the budget (February 18, 2003). OMB distributes the Budget Manual which includes all instructions and forms for the preparation of departmental budgets (February 21).

**March-April** Constitutional and Judicial Officers (Clerk, Sheriff, Supervisor of Elections, State Attorney, Public Defender, Court Administration), County Departmental and Divisional Program Managers submit their respective program highlights, summary of program performance forms, and the final departmental operating and Capital Improvement Program (CIP) budget requests to OMB (March 24). The Property Appraiser provides an estimated budget to OMB. OMB analyzes Departments/Divisions requests and makes preliminary funding recommendations (March 25 - April 25).

**May-June** The assessed property values and the Tax Collector's budget are estimated. The budget office along with the County Administrator reviews each of the departmental budgets and the 5-year Financial Plan Assumptions/Recommendations (May 14 - 16). The Board conducts a workshop to review the tentative budget balancing strategies and provides policy guidance (June 10). At this stage, the necessary adjustments are made in formulating the County Administrator's Recommended Budget. The Tentative Budget is then completed. The Property Appraiser submits his tentative budget to the Department of Revenue.

**July** Pursuant to Florida Statutes, the taxable property values are certified (July 1) and the Tentative Budget is submitted to the Board of County Commissioners (July 15). Workshops are held with the Board to review each Constitutional Officer, department and division budget request (July 22 - 23) and citizen public hearings are held on the Tentative Budget/5-Year Plan and CIP (July 22). The workshops are designed to provide the Commissioners with an understanding of the needs of the County departments and programs and to provide an opportunity to make adjustments to the County Administrator's Recommended Budget.

**August** The Tax Collector's budget is submitted to the Board of County Commissioners and the State Department of Revenue (July 31). After this budget is reviewed by the Budget Office, and the Property Appraiser mails the Notices of Proposed Property Taxes to the citizens of Leon County (Tentative August 22).

**September** The Board of County Commissioners holds two public hearings on the recommended budget and proposed millage rate as required by Florida Statutes. Citizens are notified of the time, date, & place for the first public hearings in the Notices of Proposed Property Taxes (September 16). For the second and final public hearing, an advertisement is placed in the local newspaper (September 20), giving citizens and other interested parties sufficient notices as to the date, time, and place of the second and final public hearing (September 23). The public hearings are held to give the taxpayers the opportunity to comment on the proposed budget, millage rate, and any changes in tax rates.

**October** The beginning of the New Fiscal Year (October 1). Leon County submits its certification of compliance to the State Department of Revenue (October 22). The adopted budget is effective.